CHAPTER 7
FINANCE:
VENDOR PAY AND TRAVEL DIVISION

A. INTERGOVERNMENTAL BRANCH.

✶NOTE: All BQ PSRs related to Government Branch processes (excluding stock fund interfund) should be created using Processing Center Code of "G". OPLOC disbursement/collection vouchers will use a "G"/"CG" numbering scheme. These will be non-IAPS vouchers.

1. ✶TASK - Defense Printing Service (DPS).

All bulk printing service is performed by DPS and funded by individual base organizations with the establishment of a DD Form 282. Payments are made centrally by the Navy and cross-disbursed to the appropriate funding activity using a unique by-others cycle. (Cycle number begins with a "D.") Must be paid by user's IMPAC card - no By-Others.

NOTE: The term "MORD" in this section is meant to be used as a partial payment record.

a. OPLOC:

(1) MORDs are supported by single annual estimates on DD Form 282, for each account number. Setup DD Form 282 by account number, and add account number to document ID. When setting them up in BQ, include account number on folder label. Document balances should be monitored by each account holder (resource advisor). Controls need to be established by the account number to assist in identifying By-Others line items. The Government Branch should assign a unique sub-processing center code for all printing request MORDs. Recommend PC/SUB PC of "GP".

(a) Periodically, but not less than monthly, receives a copy of the Defense Printing Service status report from the Printing Control Officer, with actual amounts to verify cycle charges. Obligations are recorded in CPAS based on the contractual document.

(b) By-Others Processing:

1 Receive unique cycles and registers from Accounts Management and Recon Branch.

2 Match payment line items shown on an attached list to MORDs by DPS account number or contract. Match, balance, and input each cycle line to BQ by specified suspense dates established by the Accounts Management and Recon Branch.

Batch lines by account number, and post as a summary total showing the inclusive line numbers for the particular cycle. Appropriate disbursements are recorded in CPAS.

(2) When MAFR posting is complete, file By-Others cycle registers and backup lists together centrally within the Intergovernmental Branch.

(3) Match BQ postings to appropriation symbol and OAC. If mismatches occur, ensure appropriate adjustments are made (SF 1081, Voucher and Schedule of Withdrawals and Credits, or OF 1017g, Journal Voucher).

(4) CPAS postings must match to appropriate long line accounting classification elements.

b. FSO:

(1) Construct document numbers as follows:

TRT Positions:
Pos 30-35 = DD0282
Pos 36-37 = BQ site code 2 positions
Pos 38-39 = Fiscal Year
Pos 40-48 = DPS Assigned Account, left justified

A commitment is recorded in CPAS based on a commitment document (purchase request, etc.).

(2) Receive a DD Form 282 for each organization, certify and establish commitment in BQ. Forward to DPS for acceptance.

(3) Receive accepted DD Form 282 from DPS; prepare MORD and forward both to OPLOC. Document numbering should be the DPS assigned account number.

(4) Base resource advisors closely monitor account activity on the DPS provided NAVCOMPT 2193 report to ensure funding levels are not exceeded. Provide funding increases through FSO to OPLOC. Advise RAs to contact the OPLOC for resolution of any discrepancies.

(5) Base RAs must ensure their DPS accounts are properly separated by copier and printing service, and DD Forms 282 and estimates are loaded accordingly.

c. OPLOC (for ANG):

(1) Receive By-Others cycle registers with voucher. Separate by OAC/OBAN, and forward to appropriate site.

(2) Receive annotated registers from sites and process through MAFR system.

d. ANG/Rome Lab:

(1) MORDs are supported by single annual estimates on DD Form 282, for each account number. Setup MORDs by MORD number and account number, add account number as a prefix to the MORD number when setting them up in BQ (include account number on label). Document balances should be monitored by each account holder (resource advisor). Controls need to be established by the account number to assist in identifying By-others line items. Government Branch should assign a unique subprocessing center code for all printing request MORDs.

(2) Periodically but not less than monthly, receives a copy of the Defense Printing Service status report, from the Printing Control Officer, with actual amounts to verify cycle charges.

(3) By-Others processing:

(a) Unique cycles and registers are received from OPLOC.

(b) Payment line items are shown on an attached list and should be matched to MORDs by DPS account number. Each cycle line is matched, balanced and coded for input to BQ by specified suspense dates established by Accts Mgt.

(4) By-others cycle registers and backup lists are filed together centrally.

(5) BQ postings must match to appropriation symbol, OAC and MFP. For any necessary adjustments, prepare and forward to OPLOC (SF 1081, Voucher and Schedule of Withdrawals and Credits or OF 1017g Journal Voucher).

(6) Base resource advisors should closely monitor account activity to ensure funding levels are not exceeded. RAs provide notice of funding increases or any discrepancies to the local accounting office.

2. TASK - Defense Commercial Communications Office (DECCO) Billings.

A defense agency located at Scott AFB (currently) is assigned as the central paying activity to process billing information from GSA who in turn pays commercial vendors for providing DoD activities a telephone service referred to as "Federal Telecommunications System (FTS-2000)."

a. OPLOC:

(1) Record a MORD, which is usually funded quarterly, for long distance FTS-2000 service for each base. Identify each MORD by a unique identification code from the DCA Form 557, Communications Services Industrial Fund Customer Financial Plan.

(2) Adjust estimated MORD amounts monthly as the base Communications Officer (CSO) receives actual amounts from detail call records.

(a) By-Others Processing:

(b) Amounts are cross-disbursed by DECCO and received at the OPLOC as part of a weekly By-Others register. Line items/voucher copies are matched by fund cite to MORDs and processed accordingly.

(c) Match BQ postings to appropriation symbol and OAC. If not, ensure appropriate adjustments are made (SF 1081 or OF 1017g).

(d) CPAS postings must match to appropriate long line accounting classification elements.

b. FSO:

(1) The CSO requests certification of the DCA Form 557.

(2) Prepare AF Form 406 for each fund cite as indicated on the DCA 557. Ensure MORD number is included on the DCA 557 since this number will be referenced on By-Others vouchers for OPLOC processing. Use standard MORD numbering scheme:

Pos 38 = O
Pos 39 = Processing center (G)
Pos 40-41 = BQ site code
Pos 42-43 = Fiscal year
Pos 44-48 = sequential number

(3) The CSO coordinates any funding changes, increases/decreases through the FSO.

(4) In dealing with the CSO, ensure they are notified of the requirement to certify and forward all advance copies of the SF Forms 1080 from DECCO to the OPLOC.

c. OPLOC (for ANG):

(1) Amounts are cross-disbursed by DECCO and received at the OPLOC as part of a weekly By-Others register. Copy of By-Others register with voucher is forwarded to OBAN accordingly.

(2) BQ postings must match to appropriation symbol, OAC and MFP. If not, ensure appropriate adjustments (SF 1081 or OF 1017g) are received from OAC/OBAN.

d. ANG/Rome Lab:

(1) The CSO will request certification of the DCA Form 557.

(2) AF Form 406 will be prepared for each fund cite as indicated on the DCA 557. Ensure MORD number is included on the DCA 557 since this number will be referenced on By-Others vouchers for OPLOC processing.

(3) The CSO should coordinate any funding changes, increases/decreases through the FSO.

(4) In dealing with the CSO ensure they are notified of the requirement to certify and forward all advance copies of the SF 1080 from DECCO to the OPLOC.

(5) By-Others Processing:

(a) Amounts are cross-disbursed by DECCO and received at the OPLOC as part of a weekly By-Others register. Copy of By-Others register with voucher is forwarded to the accountable unit (OBAN) accordingly.

(b) BQ posting must match to appropriation symbol, OAC and MFP. If not, ensure appropriate adjustments are made (SF 1081 or OF 1017g). Ensure suspense dates are met.

3. TASK - MIPR/Project Orders Processing.

Funding is distributed to other government agencies by two major means, Military Inter-Departmental Purchase Request (MIPR) and Project Orders. Billing will be submitted via a check drawn SF 1080, a cross-disbursed MAFR transaction, or by processing a By-Others transaction where the paying office direct cites the MIPR/PO appropriation. Project Orders, AF Forms 185, are defined as an order placed with a government owned and operated activity such as laboratories, research facilities, and depots. Project Orders are only accepted on a reimbursable basis.

Military Interdepartmental Purchase Request (MIPR, DD Form 448):
(Reference AFR 170-8, section F; DFAS-DER 177-102, chapter 8; AFR 177-101, chapter 17)

This is an economy act order issued by one DoD component or government agency to another DoD component or government agency. The order may be processed as reimbursable or on a direct citation basis. Under the reimbursable category (MIPR category I), performing agency accumulates costs and bills the funding agency upon delivery of ordered articles or performance of the services. Under direct citation acquisition (MIPR category II), the performing activity uses the funding indicated on the MIPR directly on obligation documents such as contracts and contract modifications.

a. OPLOC:

(1) When the acceptance of the Category I MIPR (DD 448-2) is for the support base's funds and is received from the FSO, forward directly to the Intergovernmental Branch for obligation, retaining the MIPR number as the document ID.

(2) If the supported base (FSO) is accepting a MIPR as reimbursable, funds received from another funding agency, send to Accounts Receivable Branch (DFAS-XX/AOR).

(3) When the acceptance of a Category II MIPR (DD 448-2) is received for funds of the supported base, do not take any action; file in suspense file by MIPR number. Once contract or modification is received, decommit (XD, CO) DD 448 and establish obligation in BQ with the appropriate contract number. For CPAS, record as an obligation using the contract function. Upon receipt of contract, establish obligation in BQ only. Disbursements will be received on a By-Others cycle register. (Reference Vendor Pay Desk Top Instruction for Obligation Administration for By-Others processing.)

(4) When the supported base (FSO) is preparing the acceptance of funds from another agency, and the OPLOC is designated as the paying office, ensure contract is loaded in IAPS only.

(a) Ensure X-PSR is created correctly and show all pertinent data elements.

(b) Request that FSO personnel receive and load all AF Forms 9 with appropriate X-PSR which cite other stations' funds in order to facilitate the BCAS interface process.

(5) Create a file folder for each MIPR received and obligated. File documents in central file.

(6) Process payments upon receipt of supporting documents for funds of the ANG units.

(7) Record obligation based on DD Form 448-2 and/or signed acceptance of AF Form 185.

(8) Check Drawn SF 1080s:

(a) Funds provided to certain government agencies require disbursement by check (NASA, Department of Energy, etc.).

(b) Match billing documents with retained copies of MIPRs/POs, and coordinate billed amounts with funding organization POCs for validation of billed amounts.

(c) Process payment voucher, SF 1080; and obtain voucher number and certification from the Customer Services section. Ensure appropriate documentation is submitted to certifying official.

(d) Process MAFR transactions in either CPAS or BQ.

(e) Assign voucher numbers (G prefix).

(9) Cross-Disbursed SF 1080:

(a) Cross-disbursed transactions include payments to the other services, state department, coast guard, other DAOs not yet consolidated, or other OPLOCs.

(b) Follow same procedures as for check drawn SF 1080 except assign a disbursement (G) and a collection voucher (CG) number. MAFR posting must be for both sides of the SF 1080.

(10) By-Others Processing:

(a) Receive transactions via cross-disbursing By-Others registers for vouchers paid by other DoD agencies, DFAS centers, and DAOs who were issued funds via MIPR/PO.

(b) Payment vouchers direct cite the appropriation on the MIPR/PO and are matched to the By-Others line items.

b. FSO:

(1) Receive DD Form 448 which cites "for-self" funding from the requesting/ordering organizations. Certify funding and input commitment into BQ or CPAS.

(2) Return original DD Form 448 to the ordering activity for distribution to the performing activity.

(3) When FSO receives the acceptance of MIPR, DD Form 448-2, either CAT I or CAT II, forward both the basic MIPR and MIPR acceptance, DD Form 448-2, to the OPLOC.

(4) The FSO should be the designated office, shown in the body of the MIPR, to receive subsequent obligation documents for CAT II direct cite MIPRs. This is necessary to facilitate the unobligated commitment balance reconciliation. Forward all obligation documents to the OPLOC, Intergovernmental Branch section.

(5) Perform follow-up on over aged commitments.

(6) Provide any assistance necessary in obtaining coordination with the base program office/resource advisor (RA) to validate the amounts billed prior to processing of check or no check drawn SF 1080 by the OPLOC.

(a) For outgoing MIPRS, DD 448, AF Forms 185 and 181 will be received from the Requisition Office. Certify and Record as a commitment in either BQ or CPAS. For Foreign Military Sales request Obligation Authority prior to certification.

(b) Forward documents to Procuring Activity.

(c) Receive obligation document (Acceptance) from Procuring Activity and record obligation in either CPAS or BQ, and forward the Obligation Document package to the OPLOC.

(d) FSO receives notification of service performed from local Performing Activity (i.e., JOCAS, G004, etc.).

(e) FSO sends 1080 No Check Drawn or Check to OPLOC for payment.

FSO should include acceptance instructions in MIPR or P.O. to send obligation documents directly to the FSO who will in turn send to the OPLOC for recording of obligations.

c. ANG/Rome Lab:

(1) Receive DD Form 448 which cites "For-Self" funding from the requesting/ordering organizations. Certify funding and input commitment into BQ.

(2) Return original DD Form 448 to the ordering activity for distribution to the performing activity.

(3) When the acceptance of the Category I MIPR (DD Form 448-2) (out-going reimbursable MIPR) is for the support base's funds and is received from the FSO, obligate funds retaining the MIPR number as the document ID.

(4) If the supported base (FSO) is accepting a MIPR as reimbursable from another funding agency, (incoming reimbursable MIPR) create reimbursement record using funding authority as the target.

(5) Follow procedure described in TASK 4, Manual Input on Non-Interfaced Obligations, Vendor Pay Branch, Obligation Administration Section

4. TASK - Hazardous Waste Disposal Program.

Base disposal of hazardous waste is funded locally and paid via an interfund billing process.

a. OPLOC:

(1) ✶Record AF Form 1348-1, Single Line Item Release/Receipt, as an obligation document citing an existing AF Form 616.

(2) Obtain a copy of the M15/GV912, part 3, list from the funds manager in base supply and file with DD Forms 1348-1.

(3) Monthly, or as required, receive and process MILSBILLS interfund billings. CONUS bases will be automated; however, it should be noted some locations may receive hard copy SF 1080 billings from DLA.

(4) Refer to "Interfund Procedures" for follow-up and billing adjustment procedures.

b. FSO:

(1) Certify AF Form 616 for the base environmental office within Civil Engineers.

(2) Perform monthly/quarterly reconciliation, ensuring all obligation documents have been recorded in the BQ system through the validation of unobligated balance.

c. OPLOC (for ANG/Rome Lab Transactions):

Process payments upon receipt of voucher from ANG.

d. ANG/Rome Lab:

(1) Record AF Form 1348-1, Single Line Item Release/Receipt, as an obligation document citing an existing AF Form 616.

(2) Obtain a copy of the M15/GV912, part 3, list from the funds manager in base supply and file with DD Forms 1348-1.

(3) Monthly, or as required, receive and process MILSBILLS interfund billings. CONUS bases will be automated; however, it should be noted some locations may receive hard copy SF 1080 billings from DLA.

(4) Certify AF Form 616 for the base environmental office.

(5) Perform monthly/quarterly reconciliation ensuring all obligation documents have been recorded in the BQ system through the validation of unobligated balance.

(6) Refer to Interfund Procedures for follow-up and billing adjustment procedures.

5. TASK - Miscellaneous Intergovernmental Branch Processing.

Receive GBL from Base Level Transportation Offices Citing DBOF Appropriations.

a. OPLOC:

(1) Record obligations on document packages received from FSO.

(2) Government Bills of Lading (GBL) - Establish a MORD, review obligation, and process By-Others.

(a) Standard Base Supply System (SBSS):

(b) Create an obligation detail for excess transportation in the SBSS system by processing 1BW transaction per AFM 177-206, attachment 1.

(c) Create a file by base in GBL number sequence.

(d) Upon receipt of the By-Others cycle citing GBL number, pull corresponding GBL from the retained file. Process a 1BT transaction in SBSS and post MAFR for that cycle/line number (reference AFM 177-206, section 47).

(e) ✶Create an obligation detail for excess transportation. The transaction will be processed directly into SMAS to maintain a balance with MEDLOG.

(f) Create a file in GBL number sequence.

(g) ✶Upon receipt of the By-Others cycle citing GBL number, pull the corresponding GBL from the retained file. The transportation transactions will be processed directly into SMAS. A balance must be maintained between MEDLOG and SMAS. Post MAFR for that cycle/line number. SMAS accountants will post the journal voucher or transaction into SMAS.

(3) File GBL with By-Others cycle in the By-Others AEP file.

(4) Upon receipt of AF Form 287, establish obligations from Defense Commissary Agency (DECA) billings for commissary issues made to base organizations for non-subsistence purchases

b. FSO:

(1) Follow guidelines to establish a MORD. Certify funds availability and record obligation in either CPAS or BQ.

(2) Obtain missing GBLs from the base level TMO as needed.

(3) Forward obligations document package to OPLOC.

(4) First Destination Transportation Charges.

(5) Receive AF Form 1149 from organization and certify amounts on AF Form 1149. Forward AF Form 1149 back to using organization. Using organization gives certified AF Form 1149 to base Transportation Management Office for issuing GBLs.

(6) Receive AF Form 287 from base organizations. Certify fund availability and forward to OPLOC for obligation.

c. OPLOC (for ANG/Rome Lab Transactions):

✶Reference Business Funds Branch, TASK 5, Materiel Expense Interface (SBSS/MEDLOG).

d. ANG/Rome Lab:

(1) Government Bills of Lading (GBL) - establish a MORD, and process By-Others.

(a) SBSS:

1 Create an obligation detail for excess transportation in the SBSS system by processing 1BW transaction per AFM 177-206, attachment 1.

2 Create a file by base with GBL control number sequence ensure to annotate the supply system requisition number.

3 ✶Upon receipt of the By-Others cycle citing GBL number, pull corresponding GBL from the retained file. Annotate By-Others register with posting data and forward to OPLOC for MAFR processing.

6. TASK - Interfund Processing.

a. OPLOC:

(1) Accounts Management Branch:

(a) Process Interfund file and zero balance bills.

(b) Accounts Management and Recon Branch has collateral responsibility for the unmatched buyer/seller listing.

(2) Intergovernmental Branch:

(a) Receive zero balance listing (Interfund Bills) from Accounts Management Branch:

1 Check for duplicate bills within the same and prior files, using DFAS-DE procedures.

2 Copy the file into a duplicate file if necessary.

3 Delete any duplicate bills and any matching FK1/FK2 transactions (must be exact match).

4 ✶Delete any follow-up detail (FAE/FAR/FAF/FAS) transactions. These transactions should be reviewed to determine follow-up action that has been or needs to be taken.

5 Special procedures for AVFUELS:

a Locate FJ2's.

b Compare to 1SP transactions processed.

c If FJ2 and 1SP matches by document number, put a G in position 7 of the detail (FJ2) record, and change the FJ2 to FD2. Also, process an SMR adjustment with FIA code 951 and TTPC 8B for the amount of the FJ2. This will offset update from TEX code G (reference AFM 177-206, Management Notice #A959).

d Specifically look for an Alpha coding within the document number in the detail record on the M01. Correct the Interfund bill file to match the corresponding FP1 transaction and change the document number to match the detail on the M01.

NOTE: Setting up the base variable file to generate a separate file for the FP SRAN will simplify this procedure.

(b) Create folders for all bills in bill number sequence.

(c) Process the Interfund files in the Supply/Logistic system (i.e., SBSS, SMAS, and FIABS).

(d) Receive products and verify hardcopy bills against the D29 for SBSS, A-D035J-601-DA-L32 Buyer Interfund Transaction List for FIABS, and similar products from SMAS/MEDLOG.

(e) Save all A052/A053/A054 Management Notices for research in Paperview.

(f) ✶Work all rejects (per AFM 177-206, attachment 3, and AFM 177-383).

(g) Post and balance MAFR:

1 Post MAFR for those amounts by Bill Number that have processed in the Supply System.

2 Prepare a JV and Interfund suspense details for unprocessed amounts. Post MAFR to Interfund Suspense Account 57F3885.2000 for the amount of the JV. Give the JV and Interfund Suspense Detail Records to Accounts Management and Recon Branch.

3 File the processed bills in a completed file. Retain suspense files separately for reconciliation. Put a copy of the JV in the suspense file (reference AFM 177-370, section 19, and DoD 4000.25-7-M).

4 Prepare FAE/FAF follow-up transactions and AUTODIN to the source of supply in accordance with DoD 4000.25-7-M. or the DLA Handbook.

NOTE: The unmatched buyer seller listing reflects unprocessed Interfund Bills over three months old. Request a copy from Accounts Management and Recon Branch monthly and coordinate submission of QB1 transactions to DAAS.

a Process GSA issues/payments (reference AFM 177-206, section 47).

b Receive copy of computer generated listing from base supply retail outlet.

c Suspense listing (invoice) by date and ticket order number until Interfund bill is received.

5 Receive Interfund billing:

a Pull applicable document(s) from suspense file. If a copy of the bill is not available, contact base supply retail outfit.

b Make applicable changes to FG1 transactions.

c Process and balance MAFR.

(3) Systems Administration Division:

(a) Ensure Interfund bill files are routed correctly by SRAN via the Interface Control Log to the appropriate SBSS/SMAS/MEDLOG/FIABS data base.

(b) Coordinate with the Intergovernmental Branch and each RPS (in supply) the number of transactions which can be processed daily.

b. FSO:

Assist the Operating Location in clearing some rejects. Perform research between the OPLOC and installation level supply organizations; i.e. Medical Logistics and Base Supply's Funds Manager.

c. ANG/Rome Lab:

Assist OPLOC in clearing rejects. Research between the OPLOC and installation level supply organizations; Medical Logistics and Supply's Fund Manager.

7. TASK - Funding Geographically Separated Units (GSU) (Outgoing MIPR, AF Form 616, AF Form 1269).

This process is used only when establishing a supply account for an organizational detachment located away from its home base. Standardize a document numbering system for AF Forms 616, AF Forms 1269, DD Forms 448 (MIPR) and AF Forms 406 (MORD).

a. OPLOC:

Obtain obligation documents and input obligation transaction into BQ or CPAS.

b. FSO:

(1) The Accounting Liaison Office receives the request (AF Form 1269, AF Form 616 or MIPR) from the Budget Office or applicable Resource Advisor.

(2) Assign sequential document number and log in each document, using document ID, FY, and two digit base site code.

(3) Process commitment in BQ or CPAS.

(4) Certify fund availability.

(5) Return original commitment document to requester.

(6) Forward obligation document package to the OPLOC as applicable.

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(7) Reconcile commitment balances with the RA per procedures in AFR 177-102 and AFR 170-13. Validate any unobligated balances and obtain any missing acceptances.

c. OPLOC (for ANG/Rome Lab Transactions):

Process documents from ANG per established procedures (AF Form 1269, or AF Form 616 or MIPR).

d. ANG/Rome Lab:

(1) Receive the request (AF Form 1269 or AF Form 616 or MIPR) from applicable Resource Advisor.

(2) Assign sequential document number and log in each document, using document ID, FY and two digit base site code.

(3) Process commitment in BQ.

(4) Certify fund availability.

(5) Forward a copy of the commitment document to the OPLOC.

(6) Return original commitment document to requester.

(7) Obtain obligation documents and input obligation transaction into BQ system. Forward obligation documents to the OPLOC as applicable.

(8) Reconcile funding document with the customer per procedures in AFR 177-102 and AFR 170-13.

8. ✶TASK - DMAG-AF Customer Orders Processing.

a. OPLOC (Buyer):

(1) Obligate customer funds upon receipt of project orders and COALS.

(2) Government Branch works with FSOs to correct any deficiencies or inquiries.

b. FSO:

(1) Commit customer funds upon certification of valid funding document (i.e., MIPR 448, Cite 616, Project Order (AF 185, Project Order (AFMC) 181).

(2) Provide assistance to the OPLOC as required.

c. ANG/Rome Lab:

Not applicable.

9. TASK - Recording of Obligations Paid By-Others.

a. OPLOC:

(1) Input contract obligation into BQ using appropriate input screen such as Obligation 1 (*GET OBLIG1) (reference AFR 177-370, attachment 3). For CPAS, use the Contract Function, Add Contract Function screen.

(a) Post DSR response found at the bottom of the obligation input screen on the face of the contract.

(b) If a management notice appears at the bottom of the input screen, notify supervisor. Supervisor will clear management notice with Accounting Operations (DFAS-XX/AO) division. Notices can be given for potential insufficient funding and must be dealt with promptly. When any straight obligation transaction (e.g., XO) results in an FSR or CSR management notice, notify Accounts Management (DFAS-XX/AOA). All direct obligations (XO) need to be approved by the FSO prior to input if no commitment is loaded.

(2) Create contract file folder insert contract documents in folder, and provide folders to Accounts Payable Branch for filing in each team's central contract file.

(3) The other obligation documents listed above (other than BCAS contracts) are manually input into an applicable accounting system, CPAS, IAPS or BQ. Reference specific Desk Top Instruction for manual input of non-interfaced obligations.

(a) Manually create contract folder labels.

(b) Follow same procedures for matching to commitment, recording DSR, etc.

(4) Forward all obligations not paid "By-Others" to Obligation Administration Branch.

10. TASK - Commercial Contracts Paid By-Others Cycle Processing Procedures.

(Reference AFR 177-101, chapter 27 and the CPAS Office Instruction for DFAS-Columbus Direct Payment Reporting).

These cycles received from DFAS-Denver are made up of transactions that have been paid by another Defense Accounting Office (DAO), DFAS Center, or another branch of service such as Navy, Army, etc. citing FSO funds. Alpha cycles are primarily payments made by other Air Force disbursing offices or OPLOCs; cross disbursing cycles are payments by another branch of service; and numeric cycles are payments by DFAS-Columbus and Direct Contract Payment Notice (CPN) processing from DFAS-Columbus to accountable stations. By-Others cycles are received from the Reports and Analysis Division (DFAS-XX/AR).

a. OPLOC:

(1) Alpha, Cross Disbursing, and Numeric (daily) (other than AFMC Central Procurement) cycles: Upon receipt of By-Others register and voucher payment documents, pull contract file or inquire BQ via PaperView (reference Tech School Training Guide on

PaperView) to locate and validate the appropriation information for each line item on the cycle.

(a) ✶By-Others, paid by another station, contracts are manually input directly into BQ or CPAS by the Intergovernmental Branch. If they are non-BCAS, By-Others contracts will normally interface from BCAS to IAPS to BQ if commitments are set up correctly in IAPS. By-Others should be taken out of IAPS. When loading into BQ, they should be set up as PC code "G."

1 Review commitment already recorded on the Open Document Listing (ODL) for Document Summary Record (DSR)/Program Summary Record (PSR) and annotate on face of hard copy contract. For CPAS, the Add Contract Function will provide visibility to the commitment already recorded.

2 If commitment cannot be found on the ODL, contact the appropriate base level FSO for proper PSR/FSR address. For CPAS, if the commitment is not found using the Add Contract Function, go to the Display Purchase Request Function for required information for input. **All direct obligations (XO) need to be approved by the FSO prior to input if no commitment is loaded**.

(b) If the appropriation data in BQ or CPAS agrees with the appropriation data on the By-Others register, process cycle line item in BQ.

1 Sign-on to BQ (reference AFM 177-370, attachment II, figure A2-1).

2 Request DISB1 frame or other appropriate frame for MAFR processing of line items (reference AFM 177-370, attachment III).

a For alpha cycles, input the alpha cycle-id number (e.g. A1), one space, and the line number for the voucher as shown on the register. Left justify and zero fill the DOV data field.

b For cross disbursing and numeric cycles, input the cross disbursing cycle number (e.g. G38) and the line number zero filled in the DOV data field. (Do not input a space between the cycle number and line number).

c For both alpha and cross disbursing cycles, input an alpha "O" that identifies the transaction as a By-Others in the IDEN data field.

3 For CPAS data entry of disbursements, use the Modify Disbursement Function using Ledger Code "O". Reference AFMCM 177-417.

(c) If the appropriation data on the obligation loaded in BQ does not match with appropriation data on the register, process a By-Others adjustment (reference AFR 177-101, chapter 27, sections E and F, chapter 16, paragraph 5, and AFMCM 177-417).

1 If the mismatch is at the fund code/appropriation level, prepare a SF 1081, Voucher and Schedule of Withdrawals and Credits. Reference AFR 177-101, chapter 27, figure 27-10, for preparation instructions.

2 If the mismatch is at the subsidiary level, (e.g. OAC, BPAC), prepare an Optional Form 1017g, Journal Voucher.

3 Request MISC1 frame for processing By-Others adjustments in BQ (reference AFM 177-370, attachment III). Input DOV number or Journal Voucher number in place of the By-Others cycle/line number. Leave the IDEN field blank for processing these adjustment transactions.

4 If the By-Others transaction is a disbursement or refund, the credit (incorrect entry) is assigned MAFR adjustment code "F" (incorrect appropriation) and is recorded as a miscellaneous transaction. If the By-Others transaction is a reimbursement, the incorrect entry is assigned a MAFR adjustment code "X" (reference AFR 177-101, chapter 32, for MAFR codes).

5 Provide 2 copies of adjustment vouchers to the Reports and Analysis Division.

(d) If line item cannot be matched to a contract obligation in BQ, contact the base level FSO to research.

(e) If the By-Others line item does not belong to the OPLOC, prepare an Advice of Rejection, AF Form 1543 (reference AFR 177-101, figure 27-7). Forward 3 copies of AF 1543 to Reports and Analysis Division.

(f) Re-attach By-Others vouchers to the By-Others register; file the completed package by month and cycle number in the By-Others section.

(g) As the cycle lines are worked, pull appropriate contract file, annotate cycle number, line item number and date voucher paid, and make monetary adjustments.

1 If voucher payment completes the contract, file contract in completed contract file.

2 If voucher payment is a partial payment, re-file contract in open contract file with the By-Others section.

(2) For processing under Direct CPN from DFAS-Columbus, see the CPAS Office Instructions for DFAS-CO Direct Payment Reporting. The CPAS retained disbursements in this process will be mechanically balanced after clearing all batch rejects. Those disbursements maintained in GAFS will be balanced against the CPAS 1S1 and 1B2 products. Proper control on the batch rejects and the 1B2 will ensure MAFR balancing.

b. FSO:

The FSO has no responsibilities regarding By-Others processing other than providing assistance in obtaining potential missing obligation documents. Provide the OPLOC with validation of obligation as necessary, along with citing appropriate PSR/FSR to be used in posting. Ensure research of existing commitments and obligations prior to approval.

c. ANG/Rome Lab:

Process same as By-Others register procedures. Registers will be sent from the OPLOC monthly for processing by specified due date..

11. TASK - By-Others Contract Reconciliation (Reference AFR 177-120).

The purpose of this task is to reconcile all accountable station contract obligation and expenditure balances by each ACRN/accounting line within a contract with the disbursing stations, e.g. DFAS-CO (Columbus Center). Reconciliation is performed using the disbursing station's HAF-ACF(M)7140 Report, the Direct CPN process and the automated Reconciliation System (ARS).

a. OPLOC:

(1) Maintain an audit worksheet or comparable form for each contract by ACRN and MPC 9940 (progress payment) line. Each audit worksheet will show all obligations (contract/modifications) and expenditures (By-Others payments) recorded against an available ULO balances. This will ensure the proper ACRN balance is used.

(2) Access the Open Document Listing using PaperView by inquiring the contract number indicated on the 7140 report list.

(3) For AFMC Central Procurement Acquisition contracts only, access HAF-ACF(M)7140 Report data by inquiring the MOCAS and AMIS systems to reconcile obligations and available ULOs.

(4) Compare the ODL, PaperView or CPAS CA-DATA Query and the 2P1 Product, and the audit worksheet together with the 7140 report. Ensure the ACRN obligation and ULO balances agree with the 7140 report.

(a) If balances agree, the contract obligation is reconciled and no further action is required. File the 7140 sheet in contract folder.

(b) If balances do not agree, research and obtain corrected source documentation from the appropriate office in order to correct the accounting system. If it is determined there is a missing modification, request the modifications from the Obligation Administration section, who will contact the contracting office or the FSO, if appropriate. Missing payments will require written follow-up to the appropriate disbursing station.

(c) Perform written follow-up to the procuring office for status on ULOs when the last estimated delivery data or performance period has been exceeded by six months.

(5) For AFMC Central Procurement Acquisition contracts only, obtain a contract payment history via on-line access or listing from MOCAS and AMIS or the disbursing station to validate expenditures in CPAS or GAFS. If a By-Others payment voucher is found to be missing, contact the Accounting Operations Division who will contact DFAS-DE/AD to determine if missing voucher is in transit or in suspense. If so, request it be included with next cycle submission.

(6) For AFMC Central Procurement Acquisition contracts only, obtain a contract payment history listing from MOCAS or the disbursing station to validate expenditures.

(a) Match audit worksheets by voucher number to the payment history list.

(b) If a By-Others payment voucher is found to be missing, contact the Accounting Operations Division who will contact DFAS-DE/AD to determine if the missing voucher is in transit or in suspense. If so, request it be included with the next cycle submission.

(c) If payment is made citing the wrong accounting station symbol, prepare an Optional Form 1017g, Journal Voucher.

(d) If payment was made citing the wrong accounting station symbol, and is also a different OPLOC, notify DFAS-CO to prepare a SF 1081, Voucher and Schedule of Withdrawals and Credits, to correct the transaction and contract to reflect the correct accountable station.

(e) If the sub transaction code shown on the 7140 report is an "F" (final) or "C" (complete), deobligate any remaining ULO (reference AFR 177-120, paragraph 2-19). Be sure there are no payments in transit prior to deobligating the ULO by inquiring MOCAS.

(f) File a copy of the 7140 report in the contract and file in the completed "contract file."

b. FSO:

Assist in obtaining missing obligation documents and information required to close out contracts.

c. ANG/Rome Lab:

Local units must be furnished a copy of the 7140 report.

NOTE: Recommend that the OPLOC request a waiver (from DFAS-DE) to allow contract reconciliation on an annual basis due to the shear volume. There is an initiative being developed to automate contract reconciliations entitled the Automated Reconciliation System (ARS). Once completed, instructions will be included in these Desk Top Instructions.

12. TASK - Suspend Payments for Contracts Citing Appropriation in the "Red".

No disbursements can be made for contracts citing appropriations that the Treasury Department has reported as "Over Drawn."

a. OPLOC:

(1) Receive notification that disbursements are prohibited against contracts citing over drawn appropriations from SAF/FM or DFAS-DE.

(2) Obtain the contract file and place it in a separate suspense file.

(a) ✶For IAPS contracts, input status code "U" (User suspended) in the IAPS contract screen; also annotate the contract comment screen with the reason for contract suspension. (Reference AFM 177-390, Volume III, paragraph 10.3.1.s.)

(b) Advise Pay Accounts Payable section to forward all invoices and receiving reports to Obligation Administration section.

(c) If invoices are pending for contracts in the "red", maintain a list of contracts and amounts being held. These items are currently required for reporting to DFAS-DE.

NOTE: To facilitate this step, recommend a Query Language Processor (QLP) be developed to extract contracts linked to specific appropriations that are over drawn.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

13. TASK - Reconcile Negative Unliquidated Obligations (NULO).

Recording of payments, particularly By-Others paid by MOCAS, can cause a specific obligation authority, or more typically, a contract line item to exceed available funding.

a. OPLOC:

(1) NULOs are created most often by posting of By-Others disbursements to centrally paid contracts. (See By-Others task in Desk Top Instructions.) The By-others sub-section will reconcile all By-Others contracts.

(2) For contracts that are paid by the Vendor Pay section coordinate with the Obligation Administration section for clearing of Negative ULO.

b. FSO:

No responsibilities.

c. ANG/Rome Lab:

No responsibilities.

14. TASK - Request Current Year Funds For Closed Appropriations.

Every organization must request current year funding for any disbursement against a closed appropriation regardless if there is an obligation recorded. An appropriation is considered closed five years after it expires. The majority of these requests will be against Central Procurement Acquisition contracts and the disbursement/expenditure would typically be made by DFAS-CO and is received on a numeric By-Others cycle. An example of an expired account would be fund code 30, fiscal year 5. Operations and Maintenance expires September 30, 1995, and any remaining obligations will be closed September 30, 2000; Fund Code 295 Research and Development (2 year funds) expires September 30, 1996, and is closed September 30, 2001. Any expenditures that occur after these dates will cite current year funding. Ensure upward adjustment package is created, as dollar amount dictates, and proper justifications are applied.

a. OPLOC:

(1) When request letter is received to pay a canceled obligation from the base FSO, record the obligation in BQ/CPAS against applicable contract using current FY funds and Emergency Special Program (ESP) code "ZC". Modification to the contract is not required.

(2) Process the disbursement (normally a By-Others cycle transaction) citing the approved current FY funding.

b. FSO:

(1) Requests for current year funds are initiated by the disbursing station (normally DFAS-Columbus) and are sent to the applicable base FSO.

(2) Forward request letters to FMA, who will provide the appropriate accounting classification to be used.

(3) The approved request letter is returned to the FSO for fund certification and is then processed as a commitment using a specific ESP code provided by DFAS-DE.

(4) Forward the request letter to the disbursing station who will make the payment.

(5) At the same time, forward a copy of request letter to the Obligation Administration section for processing of the obligation.

c. ANG/Rome Lab:

Same as FSO with the following exceptions:

(1) Request letters will be forwarded to FMB.

(2) Obligation will be processed at the local level.